

# Mergers & Acquisitions





## HOW WE CAN ASSIST YOU?

Mergers & Acquisitions can add great value to the business, but ensuring that every step of the process right from valuation to negotiation and completion is successful requires immense knowledge and expertise. Only an expert like IMC Group can handle the process in an efficient manner.

- Our services are designed to help you attain your strategic business goals by identifying and implementing opportunities to acquire or merge with other businesses.
- Our global reach can help you avail our services from anywhere in the world.
- Tax reforms and regulatory restrictions can influence a deal but we can safeguard you with our team of dedicated specialists who can address any specific challenges that may arise.

## OUR APPROACH

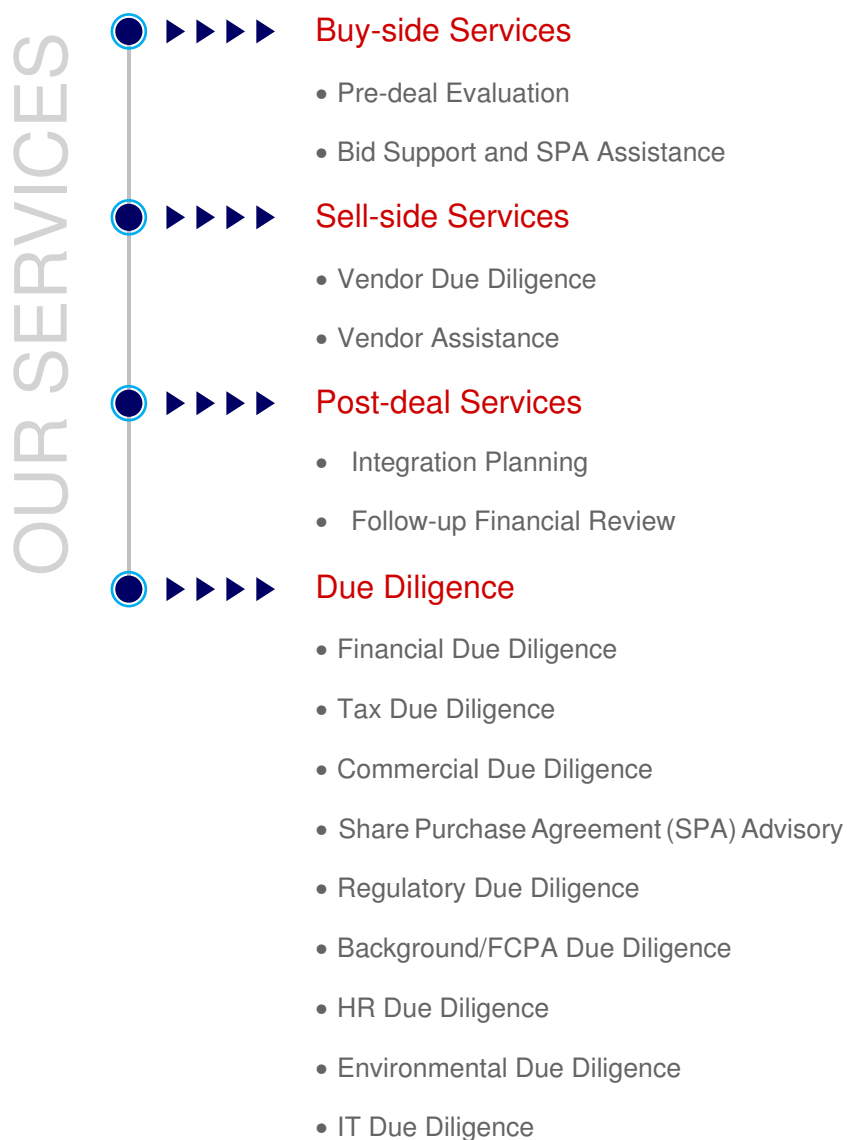
According to the recent global survey, less than one-third of all Mergers & Acquisitions deals actually create value. This is owing to the challenging market conditions and the multitude of challenges faced by both the parties to perform successful acquisitions, integrations or disposals. Our approach is framed in a way to assist you in identifying and enhancing value throughout your investment lifecycle. We pay strong emphasis on creating value and the early identification of key risks and benefits.

We understand that the intricacies of a deal are unique in every case and hence we conduct a SWOT analysis for our clients. Our approach is tailored to focus on your risks, complement your strengths and support your areas of need. Just like each case is different, we also believe that nuances of each industry sectors are unique too. Our team brings in extensive experience across a wide range of industries and has an in-depth understanding of all nuances that can impact a deal. We can act as your mentor and guide you through the opportunities and challenges that may come your way.



## OUR SERVICES

Our wide range of services enables us to serve you seamlessly throughout the Mergers & Acquisitions cycle.



## BUY-SIDE SERVICES

### Pre-deal Evaluation :

We help you to evaluate a deal and identify the potential risks and pitfalls that you may face in future. Pre-deal evaluation not only helps you to save time but also limit the costs spent on deals that may not work.

We undertake the following responsibilities:

- Identifying the business environment and understand the structure of the company.
- Identify the shareholding and management pattern.
- Conduct SWOT analysis and assess the strengths and weaknesses of the company against industry benchmarks.
- Perform a high-level financial review.
- Identify any tax and legal issues which might require further investigation.
- Investigate the sustainability of cash flows.
- Identify and analyze the impact of a deal.





### **Bid Support and Sale and Purchase Agreement (SPA) Assistance**

We work alongside our client during the auction process and provide full support in identifying and analyzing key issues which can influence their bid. We also help our clients identify issues which require reflection in the sale and purchase agreement. We provide our assistance in preparing consideration valuation.

We undertake the following responsibilities :

- Clearly draft a sale and purchase agreement so as to protect against adverse contingencies
- Identify issues which require contractual protection in the agreement
- Propose and review a purchase price adjustment mechanism
- Review and draft accounting policies and procedures
- Setting-up the most efficient and flexible transaction structure
- Considering the financial definitions for inclusion in the agreement



## **SELL-SIDE SERVICES**

### **Vendor Due Diligence**

Vendor due diligence aims to maximize value, minimize disruptions and avoid any last minute surprises through the disposal process. We assist with deeper insight and a better understanding of the risks uncovered, early detection of issues and synergies which may affect the perception of value.

### **Vendor Assistance**

We provide end to end project management services to our clients. It includes assisting them at various stages of the disposal process, right from the arriving at the consideration to the post-disposal actions, including interim planning and execution stages. Moreover, we also provide dataroom support and other services like preparation of standalone financial information, tax information, etc. to our clients who are considering the sale of their business.







## **Tax Due Diligence**

Under tax due diligence, we address various tax-related challenges encountered during the Mergers & Acquisitions deals. Since the tax laws keep changing, they are highly complex and can adversely affect a deal. We advise our clients on General Anti Avoidance Regulations, indirect transfer of assets, restricted debt push-down options and interest deductions.

## **Commercial Due Diligence**

We carry out commercial due diligence on the shortlisted potential targets in order to assess the sustainability of target's business model with its external environment which includes competition, market, trends, margins, forecasts, etc. We carry out a comprehensive review of the target's business plan in lieu of the projected market conditions, industry and competition.

## **Regulatory Due Diligence**

Under regulatory due diligence, we review the adherence and compliances to various laws, legislations, regulations, enactments and commercial obligations by the target company. It includes adherence to company law, SEBI laws, Foreign Exchange Management Act (FEMA), Foreign Direct Investment (FDI) policy, Employment and Industrial laws, Intellectual Property Right (IPR) laws, Environmental, health and safety laws, etc.

## **HR Due Diligence**

We identify potential human resource opportunities and challenges faced during Mergers & Acquisitions transaction. It involves identifying HR issues, workforce events, synergies between both the workforces, key implementation concerns, benefits to be provided to employees, etc.



## POST-DEAL SERVICES

### Integration Planning

We offer full support right from the day after the merger and acquisition takes place and till the full integration is done. Post-deal services include identifying immediate actions to be undertaken by the business, controls to be exercised, protecting the value identified pre-deal and securing the business and its people.

We undertake the following responsibilities :

- Work towards aligning the post-deal activities and plan the overall strategy, objectives and priorities
- Identify the resources required from both the parties and external advisors
- Prepare a robust communication plan for better reporting and governance procedures
- Provide ongoing support to the business
- Making incentive plans, retention plans and advising on retention of key personnel
- Analyse the existing controls and devise more controls if required
- Monitoring interim performance and coordinating with internal auditors to implement their
- recommendations
- Appointing a programme leader who can act as a contact point to coordinate the immediate activities
- and to set up the overall post-deal programme
- Define specific checkpoints to track and monitor the overall performance







## Debt Solutions

We help our clients to better manage their finances and offer robust debt solutions. We have extensive experience and provide meaningful insights to help our clients stay debt-free and gain financial freedom,

We undertake the following responsibilities:

Advice on debt restructuring, capital raising and financing

Provide debt solutions like debt consolidation, debt settlement, debt management, self-repayment plan, bankruptcy, ostrich method

## Strategic Consulting and Family Office Setup

We provide strategic consulting and family business advisory for setting up family business. We provide an independent and objective advice on a variety of family office aspects including structuring, governance, infrastructure solutions, etc.

We undertake the following responsibilities:

- Setting up family office structure
- Determine the investment objectives and philosophy of the family
- Evaluate of the overall financial situation
- Managing liquidity and risk profiles
- Guidance in planning a donation strategy
- Devising conflict management processes

## Andersen Global Member and Collaborating Firms

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## ABOUT IMC

IMC is a professional company offering an extensive range of Accounting, Bookkeeping, Taxation and Financial Outsourcing Services. We help you take care of your accounting woes and day-to-day bookkeeping chores by providing streamlined and accurate Finance and Accounting Service by expert professionals at affordable costs. We help you stay updated with all the changes in the accounting policies, rules and regulations and ensure compliance with regulatory requirements. Our highly qualified team of professionals can improve the efficiency and effectiveness of your business processes thereby letting you focus on maximizing your core business operations.

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